IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

In re:) Chapter 11
CIRCUIT CITY STORES, INC. 1, et al.,) Case No. 08-35653-KRH
) Jointly Administered
Debtors.)
)

APPLICATION OF OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF CIRCUIT CITY STORES, INC., FOR ORDER UNDER 11 U.S.C. §§ 1103 AND 327 AND FED.R. BANKR. 2014 AND 5002, AUTHORIZING AND APPROVING RETENTION AND EMPLOYMENT, NUNC PRO TUNC, OF PROTIVITI, INC. AS FINANCIAL ADVISOR

The Official Committee of Unsecured Creditors (the "Committee") of Circuit City Stores, Inc. and the related debtors (collectively, the "Debtors"), hereby moves this Court for an order, pursuant to sections 1103(a) and 327 of Title 11 of the United States Bankruptcy Code (the "Bankruptcy Code") and Rules 2104 and 5002 of the Federal Rules of Bankruptcy Procedure

Richard M. Pachulski (CA Bar No. 90073) Robert J. Feinstein (NY Bar No. RF – 2836) Jeffrey N. Pomerantz (CA Bar No. 143717) Pachulski Stang Ziehl & Jones LLP 10100 Santa Monica Boulevard, 11th Floor Los Angeles, CA 90067-4100

Telephone: (310) 277-6910 Telecopy: (310) 201-0760

Proposed Counsel for the Official Committee of Unsecured Creditors Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) Tavenner & Beran, PLC 20 North Eighth Street, 2nd Floor Richmond, VA 23219 Telephone: (804) 783-8300 Telecopy: (804) 783-0178

Proposed Co-Counsel for the Official Committee of Unsecured Creditors

¹ The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XSStuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC. The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

(the "Bankruptcy Rules"), authorizing the Committee to retain and employ Protiviti, Inc. (the "Applicant") as its financial advisor in connection with the Debtors' Chapter 11 cases (the "Chapter 11 Cases"), *nunc pro tunc* as of November 18, 2008. In support of this Application, the Committee relies on the Verified Statement of Michael Atkinson (the "Atkinson Statement"), filed concurrently herewith. In further support of this Application, the Committee respectfully represents as follows:

JURISDICTION

1. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue of these proceedings is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

- 2. On November 10, 2008 (the "Petition Date"), the Debtors filed their voluntary petitions for relief under chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code as debtors and debtors in possession.
- 3. On November 12, 2008, the Office of the United States Trustee (the U.S. Trustee") appointed the Official Committee of Unsecured Creditors of the Debtors. The U.S. Trustee increased the membership of the Committee by two creditors on November 13th
- 4. On November 18, 2008, the Committee decided to engage a financial advisor and an investment banker in order for it to perform its statutory duties. Following lengthy interviews of and presentations by qualified candidates, the Committee selected the Applicant as the

Committee's financial advisor to, among other things, assist in the analysis and understanding of the Debtors' assets and financial affairs as detailed more fully below.

RELIEF REQUESTED

- 5. By this Application, the Committee seeks to employ the Applicant as its financial advisor with regard to the Debtors' Chapter 11 Cases. Accordingly, the Committee respectfully requests entry of an Order under sections 1103(a) and 327 of the Bankruptcy Code and Local Bankruptcy Rules authorizing the Committee to retain and employ the Applicant as its financial advisor to provide financial advice that will be necessary during the Chapter 11 Cases.
- 6. The Applicant is an independent business risk and financial consulting firm specializing in, among other things, insolvency and investigative consulting services. The firm is qualified to advise the Committee regarding the Debtors' assets and financial affairs because it has considerable experience in matters of this character, including committee representation in other Chapter 11 bankruptcy proceedings.

Services to be Rendered

7. The Applicant is expected to render financial advisory services ("Financial Advisory Services") in the Chapter 11 Cases as requested by the Committee and its counsel. The Financial Advisory Services that the Applicant will provide to the Committee are necessary to enable the Committee to seek to maximize the value of recoveries to unsecured creditors. The Applicant will coordinate with Jefferies & Company, Inc. ("Jefferies"), the Committee's investment banker, to insure that Applicant and Jefferies do not duplicate each others' services and render services to the Committee in an effective and efficient manner. Subject to further

order of this Court the Applicant is expected to render, among other services, the following Financial Advisory Services to the Committee:

- a. Assistance in the review of the Debtors' business plan and associated restructuring initiatives and advise the Committee regarding the Debtors' business plan, cash flow forecasts, financial projections, cash flow reporting, claims, and plan alternatives;
- b. Advise the Committee with respect to the design, structuring and negotiation of alternative restructuring and/or transaction structures;
- c. Preparation of periodic reports and updates to the Committee regarding the status of the Debtors' post-petition operating performance, and various other issues as requested by the Committee to facilitate informed decisions;
- d. Advise the Committee regarding identity and value of avoidance actions; and
- e. Perform all other services as directed by the Committee or its counsel and as may be required in the interests of the creditors.

Disclosure Concerning Conflicts of Interest

8. As set forth in the Atkinson Statement, attached hereto as Exhibit A, the Applicant is disinterested within the meaning of 11 U.S.C. § 101(14). An employee of the Applicant ran the names of the debtors, non-debtor affiliates, directors and officers, businesses affiliated with the directors and officers, shareholders, pre-petition and post-petition secured lenders, merchandise creditors, vendors, co signors, credit card companies and/or processors, insurers, third party administrators, utility providers, real property lessors, subleasees, personal property lessors, banks utilized in the debtors' cash management system, liquidators, litigation counterparties, the debtors' restructuring and other professionals, and the fifty largest unsecured

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creditors of the Debtors as disclosed by them in filings with the Court through the Applicant's database. A listing of the parties reviewed is reflected on Exhibit 1 to the Verified Statement. A summary of such relationships that the Applicant identified during this process is set forth on Exhibit 2 to the Verified Statement.

- 9. The Applicant has not been requested by any party other than the Committee to perform advisory services in connection with this case and will decline any representation inconsistent with its engagement as financial advisors to the Committee in this case. No amounts are payable to the Applicant by parties in interest in relation to matters involving the Debtors or this case.
- 10. Other than as disclosed herein and in the Atkinson Statement, the Applicant has no direct affiliation with any other creditor, party in interest, attorney, the U.S. Trustee, or employee of the Office of the U.S. Trustee and, to the best of its knowledge, does not have a disqualifying connection with any party in this case.
- 11. The Debtors' estates will indemnify the Applicant and hold the Applicant harmless against liabilities arising out of or in connection with its retention by the Committee except for any such liability for losses, claims, damages, or liabilities incurred by the Applicant in connection with the Applicant's representation of the Committee which are judicially determined by a court of competent jurisdiction to have resulted primarily from the gross negligence, willful misconduct, bad faith, or fraud of the Applicant.
- 12. In addition, the Applicant's maximum liability relating to services rendered under this Case (regardless of form of action, whether in contract, negligence or otherwise) will be limited to two times the charges paid to the Applicant for the portion of its services or work products giving rise to liability.

Compensation of the Applicant

13. The Committee understands that the Applicant will bill for its services, subject to the provisions of the Bankruptcy Code, on an hourly basis in accordance with its ordinary and customary rates, and submits that such rates are reasonable in accordance with its ordinary and customary rates, and submits that such rates are reasonable in accordance with Section 330(a) of the Code. All applications for compensation shall be accompanied by detailed time records. Michael Atkinson and Guy Davis will lead the case and be the consultants at the firm primarily responsible for advising the Committee. The Applicant will bill at its hourly rates, as set forth below, which may be subject to adjustment from time to time, typically on January 1 of each year²:

Managing Director	\$ 560	-	\$ 410
Director/Associate Director	\$ 405	-	\$ 270
Senior Manager/Manager	\$ 330	-	\$ 250
Senior Consultant/Consultant	\$ 300	-	\$ 180
Administrative			\$ 90

14. Based upon all of the foregoing, the Committee believes that the employment of the Applicant as its financial advisor would be appropriate and in the best interest of the unsecured creditor body that the Committee represents. The Committee requests that the

² The Applicant periodically adjusts its rates to reflect increases in operating costs and the consumer price index.

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Applicant's retention as its financial advisor in connection with these Chapter 11 Cases by

approved *Nunc Pro Tunc*, effective as of November 18, 2008, as this is the date the Applicant

was selected as financial advisor to the Committee and commenced providing Financial

Advisory Services on behalf of the Committee.

NO PRIOR REQUEST

15. No previous request for the relief sought herein has been made to this court or any

other court.

WHEREFORE the Official Committee of Unsecured Creditors respectfully requests that

its application to employ the firm of Protiviti, Inc. as financial advisor in these chapter 11 cases

be approved, and that this Honorable Court grant such other and further relief as it deems just.

Respectfully submitted,

THE OFFICIAL COMMITTEE OF

UNSECURED CREDITORS

Dated: December 11, 2008

By:/s/ Ramona Neal

Ramona Neal, Chair

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/s/ Lynn L. Tavenner

Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) TAVENNER & BERAN PLC 20 North Eighth Street, 2nd Floor Richmond, Virginia 23219

Telephone: 804-783-8300 Facsimile: 804-783-0178

-and-

Richard M. Pachulski (CA Bar No. 90073) Robert J. Feinstein (NY Bar No. RF-2836) Jeffrey N. Pomerantz (CA Bar No. 143717) PACHULSKI STANG ZIEHL & JONES LLP 10100 Santa Monica Blvd. 11th Floor Los Angeles, California 90067-4100

Telephone: 310-227-6910 Facsimile: 310-201-0760 E-mail:rfeinstein@pszjlaw.com jpomerantz@pszjlaw.com

Proposed Counsel for Official Committee of Unsecured Creditors Holding Unsecured Claims

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 22, 2008, a true and correct copy of the above and foregoing was served by either First Class Mail, postage pre-paid and/or by electronic delivery to all of the parties on the attached Service List.

/s/ Lynn L. Tavenner

Lynn L. Tavenner, Esquire (VA Bar No. 30083) Tavenner & Beran, PLC 20 North Eighth Street, 2nd Floor Richmond, Virginia 23219

Telephone: (804) 783-8300 Telecopy: (804) 783-0178

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

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CIRCUIT CITY STORES, INC., et al., ³)	Case No.: 08-35653
)	Jointly Administered
Debtors.)	
)	

VERIFIED STATEMENT OF MICHAEL ATKINSON IN SUPPORT OF THE APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF CIRCUIT CITY STORES, INC., FOR ORDER AUTHORIZING AND APPROVING RETENTION AND EMPLOYMENT, NUNC PRO TUNC, OF PROTIVITI, INC., AS FINANCIAL ADVISORS AND CONSULTANTS

- I, Michael L. Atkinson, being duly sworn, declare the following under penalty of perjury:
- 1. I am a Managing Director in the consulting firm of Protiviti, Inc. ("Protiviti" or the "Applicant"). I am duly authorized to make this Verified Statement on behalf of Protiviti. I submit this Verified Statement in support of the application (the "Application") of the Official Committee of Unsecured Creditors (the "Committee") in the above-captioned chapter 11 cases (the "Debtors" or "Chapter 11 Cases") for an order authorizing the employment and retention of Protiviti as financial advisor for the Committee, *nunc pro tunc*, to November 18, 2008, filed contemporaneously herewith. Except as otherwise noted, I have personal

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Proposed Counsel for the Official Committee of Unsecured Creditors Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) Tavenner & Beran, PLC 20 North Eighth Street, 2nd Floor Richmond, VA 23219 Telephone: (804) 783-8300

Telephone: (804) 783-8300 Telecopy: (804) 783-0178

Proposed Co-Counsel for the Official Committee of Unsecured Creditors

³ The Debtors in the cases include: Circuit City Stores, Inc.; Circuit City Stores West Coast, Inc.; Intertan, Inc.; Ventoux International, Inc.; Circuit City Purchasing Company, LLC; CC Aviation, LLC; CC Distribution Company of Virginia, Inc.; Circuit City Properties, LLC; Kinzer Technology, LLC; Patapsco Designs, Inc.; Sky Venture Corp.; XSStuff, LLC; Courchevel, LLC; Circuit City Stores PR, LLC; Prahs, Inc.; Orbyx Electronics, LLC; Mayland MN, LLC; and Abbott Advertising Agency, Inc.

knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.

- 2. Protiviti is an independent business risk and financial consulting firm specializing in, among other things, insolvency and investigative consulting services. Protiviti maintains an office at, among other locations, 1 East Pratt Street, Suite 800, Baltimore, Maryland 21202.
- 3. Protiviti, and the professionals that it employs, are qualified to represent the Committee in the matters for which Protiviti is proposed to be retained.
- 4. Protiviti is disinterested within the meaning of 11 U.S.C. § 101(14) because it does not hold or represent, and while employed by the Committee will not hold or represent, an interest materially adverse to the Committee, the estate of Circuit City Stores, Inc. (the "Debtor"), or any class of creditors.
- 5. Bankruptcy Code § 1103(b) does not incorporate the general "disinterestedness" standard of Code § 327(a). However, Rule 2014 requires that an application for employment under section 1103 disclose all connections with the Debtors, the estates, the professionals, and the Office of the U.S. Trustee. The Applicant, therefore, discloses its known connections as follows.
- 6. The Applicant has made the following investigation of disinterestedness prior to submitting this Declaration. The Applicant has undertaken a full and thorough review of its computer data base which contains the names of clients and other parties interested in particular matters. The Applicant requires all of its professionals to perform a conflict check through the Applicant's database and to enter into that database conflict information regarding new clients or new matters. Thus, a review of said computerized database should reveal any and all actual or potential conflicts of interest with respect to any given representation. In particular, an employee of the Applicant, under my supervision, ran the names of the debtors, non-debtor affiliates, directors and officers, businesses affiliated with the directors and officers, shareholders, pre-petition and post-petition secured lenders, merchandise creditors, vendors, cosignors, credit card companies and/or processors, insurers, third party administrators, utility providers, real property lessors, subleasees, personal property lessors, banks utilized in the debtors' cash management system, liquidators, litigation counterparties, the debtors' restructuring and other professionals, and the fifty largest unsecured creditors of the Debtors as

disclosed by them in filings with the Court through the Applicant's database. A listing of the parties reviewed is reflected on Exhibit 1 to this Verified Statement. A summary of such relationships that the Applicant identified during this process is set forth on Exhibit 2 to this Verified Statement. If any new relevant facts or relationships are discovered or arise, the Applicant will promptly file a Bankruptcy Rule 2014(a) Supplemental Verified Statement.

- 7. Based on the results of its review of parties-in-interest associated with the Debtors' the Applicant does not have a relationship with any of the parties on Exhibit 1 in matters related to these proceedings. The Applicant has provided and could reasonably be expected to continue to provide services unrelated to the Debtors' cases for the various entities show on Exhibit 2. The Applicant's assistance to these parties has been related to providing various consulting services in financial, due diligence, internal audit, and information technology matters. To the best of my knowledge, no services have been provided to the parties-in-interest which involve their rights in the Debtors' cases, nor does the Applicant's involvement in this case compromise its ability to continue such consulting services.
- 8. The Applicant has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, the Applicant has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtors in matters upon which the Applicant is to be employed, and none are in connection with these cases.
- 9. The Applicant does not believe it is a "Creditor" of any of the Debtors within the meaning of Bankruptcy Code section 101(10). Further, neither I nor any other partner or principal, to the best of my knowledge, is a holder of any shares of the Debtors' stock.
- 10. With the exception of the matters disclosed herein, Protiviti has no direct affiliation with any creditor, other party in interest, the United States Trustee, or any person employed in the Office of the United States Trustee. Accordingly, to the best of Protiviti's knowledge, the firm has no disqualifying connection with any party in this case.
 - 11. The services to be rendered by the Applicant in this case, among others, are:

- a. Assistance in the review of the Debtors' business plan and associated restructuring initiatives and advise the Committee regarding the Debtors business plans, cash flow forecasts, financial projections, cash flow reporting, claims, and plan alternatives;
- b. Advise the Committee with respect to available capital restructuring relating to the current DIP facility and sale and financing alternatives, including providing options regarding potential courses of action and assisting with the design, structuring and negotiation of alternative restructuring and/or transaction structures;
- c. Assist the Committee in identifying and valuing undisclosed assets, if any and consult with the Debtors and their advisors on the progress of asset sales, locations, identification, and value;
- d. Preparation of periodic reports and updates to the Committee regarding the status of the Debtors post-petition operating performance, and various other issues as requested by the Committee to facilitate informed decisions;
- e. Advise the Committee regarding identity and value of avoidance actions; and
- f. Perform all other services as directed by the Committee or its counsel and as may be required in the interests of the creditors.
- 12. Subject to Court approval, and in accordance with Section 330 of the Bankruptcy Code, the Applicant will be compensated at its regular hourly rates and reimbursed for expenses incurred herein from the assets of the Debtors' estates.
- 13. The Applicant has received no retainer from the Debtors or Committee or any payment, nor any promise of payment, during the one year period prior to the filing of the Debtors' petitions. No compensation has been paid or promised to be paid from a source other than the Estate in this case. Neither the Committee nor its members (or any of their representatives) are or will be liable for the fees or costs incurred by the Applicant in its representation of the Committee.
- 14. Subject to this Court's approval, compensation will be payable to the Applicant, upon submission of appropriate applications for allowance of compensation and reimbursement of expenses in accordance with the rules of this Court, on an hourly basis, together with reimbursement of actual and necessary expenses incurred by the Applicant. Guy

Davis and I will lead the case and be the consultants at the firm primarily responsible for advising the Committee. The Applicant will bill at its hourly rates, as set forth below, which may be subject to adjustment from time to time, typically on January 1 of each year⁴:

Managing Director	\$ 560	-	\$ 410
Director/Associate Director	\$ 405	-	\$ 270
Senior Manager/Manager	\$ 330	_	\$ 250
Senior Consultant/Consultant	\$ 300	_	\$ 180
Administrative			\$ 90

- 15. The hourly rates set forth above are the Applicant's standard hourly rates for work of this nature and are comparable to other Applicants in this market. These rates are set at a level designed to compensate the Applicant for the work of its consultants and to cover fixed and routine overhead expenses. It is the Applicant's policy to charge its clients in all areas of practice for all other out-of-pocket expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, express mail and mass mail postage charges, special or hand-delivery charges, photocopying charges, expenses for computerized research, transcription costs, as well as non-ordinary overhead expenses. The Applicant will charge for these expenses in a matter and at rates consistent with charges made generally to the Applicant's other clients, and consistent with such charges generally acceptable in this district.
- 16. The Applicant's consultants working on this case are familiar with the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules, and shall comply with them.
- 17. I have read the Application accompanying this Verified Statement and, to the best of my knowledge, information and belief, the contents of such Application are true and correct.
- 18. Affiant reserves the right to supplement this Verified Statement based on information obtained following review of a comprehensive listing of all creditors of the Debtor.

⁴ The Applicant periodically adjusts its rates to reflect increases in operating costs and the consumer price index.

/s/ Michael L. Atkinson Michael L. Atkinson

The foregoing instrument was acknowledged before me this 18th day of December, 2008, by Michael L. Atkinson. He is [X] personally known to me or [] has produced _____ as identification.

> /s/ Sorang Yi-Shryock Notary Public

My commission expires: June 1, 2010

Listing of Parties-in-Interest Reviewed for Current Relationships

The Debtors

Abbott Advertising Agency, Inc.

CC Aviation, LLC

CC Distribution Company of Virginia, Inc.

Circuit City Properties, LLC

Circuit City Purchasing Company, LLC

Circuit City Stores, Inc. Circuit City Stores PR, LLC Circuit City Stores West Coast, Inc.

Courcheval, LLC InterTAN, Inc.

Kinzer Technology, LLC Mayland MN, LLC Orbyx Electronics, LLC Patapsco Designs, Inc.

Prahs, Inc.

Sky Venture Corporation Ventoux International, Inc.

XS Stuff, LLC

Non-Debtor Affiliates

Asian Sourcing & Procurement Services Co. Ltd.

Circuit City Global Sourcing Ltd

Early Adopter Fund, LLC InterTAN Canada, Ltd InterTAN France SNC InterTAN Ontario Ltd.

PlumChoice, Inc.

Sixth Street Marketplace, LP

St. Tammany Oaks Subdivision Association LLC

Theater Xtreme Entertainment Group, Inc.

Directors and Officers

Baldyga, Lisa Barretta, Henry P.

Besanko, Brue H.

Bossin, Alan

Bradley, Brian S.

Breitenbecher, Kelly E.

Brill, Ronald M. Byrd, Carolyn H.

Cuthbertson, Ron

Daoust, Ean

Dunn, Philip J.

Fairbairn, Ursula O.

Feigin, Barbara S.

Foss, Michael E.

Grove, Jacqueline

Hardymon, James F.

Harlow, John T.

Hedgebeth, Reginald D.

Heidemann, Lyle G.

Jonas, Eric A., Jr.

Kane, Alan

Kelly, John J.

King, Alan B.

Kornstein, Don R.

Ma, Jeric

Marcum, James A.

McDonald, Jeffrey A.

Mosier, Michelle

Mulleady, John

Oakey, John A., III

Owen, Linda M.

Pappas, Steven P.

Ramsey, Daniel W.

Mith. Marlies A.

Salovaara, Mikael

Schoonover, Philip J.

Spainhour, J. Patrick

Spurling, Richard D.

Stone, Jeffrey S.

Swidler, Gerald L.

Turner, Ronald L.

Wahle, Elliot

Wong, Mark J. Woo, Carolyn Y.

Businesses Affiliated with Directors

and Officers

AFC Enterprises

Air Products and Chemicals Inc.

Aon Corporation

Bally Total Fitness Holding Corporation

Centex Corporation

Home Depot International

Iconix Brand Group Inc.

Lexmark International Inc.

Nisource Inc.

Pan American Life Insurance

Stride Rite Sourcing International

Sunoco Inc.

Textron Lycoming Corporation

The Brink's Company

The Servicemaster Company

True Value Company

Varsity Brands Inc.

VF Corporation

Wabco Holdings

Shareholders

J. Richard Atwood

Classic Fund Management Aktiengesellschaft

First Pacific Advisors LLC

HBK Investments LP

HBK Management LLC

HBK Master Fund

HBK Master Fund LP

HBK Partners II LP

HBK Services LLC

Robert L Rodriguez

Mark J Wattles

Prepetition and Postpetition

Secured Lenders

Ableco Finance LLC Bank of America, N.A.

Burdale Finance Ltd.

Capital One Leverage Finance Corporation

Crystal Capital Fifth Third Bank

General Electric Capital Corporation GMAC Commercial Finance LLC JPMorgan Chase Bank, N.A. National City Business Credit, Inc.

PNC Bank, N.A. SunTrust Bank

Textron Financial Corporation UBS Loan Finance LLC UPS Capital Corporation

Wachovia Capital Finance Corporation

Webster Financial Corporation Wells Fargo Retail Finance, LLC

Merchandise Creditors

Alliance Entertainment

Apple Audiovox

Belkin Logistics Inc. Buena Vista Home Video Columbia Tristar Home Video

Dlink Systems

Eastman Kodak Company

Electronic Arts Epson America Inc. Fox Home Entertainment Fuji Photo Film USA Garmin International Inc. Hewlett-Packard

Hisense USA Corporation

Kingston Technologies Klipsch Audio Technologies, LLC

Lenovo, Inc.

Lexmark International Inc.

Linksys Logitech Inc.

Microsoft Corporation Microsoft Xbox

Mitsubishi Digital Electronics Monster Cable Products

Nikon Inc.

Olympus Corporation Omnimount Systems Inc.

Oncorp US, Inc.

Onkyo USA Corporation
Panasonic North America
Paramount Home Video
Pioneer Electronics (USA) Inc
Samsung Electronics America Inc.

Samsung Opto Electronics Inc.

Sandisk Corporation

Sharp Electronics Corporation Sony Computer Entertainment

Sony Electronics Inc. Stillwater Designs Inc.

THQ Inc.
Tomtom Inc.

Toshiba America Consumer Products Toshiba Computer Systems Division Universal Distribution Records

Vizio

Warner Home Video

Western Digital Technologies Zenith Electronics Corporation

Vendors

ALPha Security Products
American Systems Corporation
Andrews Electronics Inc.
Bailiwick Data Systems Inc.

CDW Direct LLC Clay Inc, Bruce Clickit Inc. Cormark Inc. Corporate Express

Corporate Facilities Group

Cosco

DC Power Solutions

Eastern Security Corporation

Eleets Logistics
Ereplacements LLC
Fire Materials Group LLC
Gorilla Nation Media
Graphic Communications
Illinois Wholesale Cash Register

Innerworkings LLC J&F Mfg Inc JLG Industries Inc.

Nextag

NFL Enterprises LLC

North American Roofing Systems Inc.

Northern Wire Productions

Orbis Corporation Pricegrabber.Com LLC

PTR Compactor & Baler Company

Quebecor World KRI

Retail Maintenance Services LLC Samsung Electronics America Inc.

Shopping.Com Inc. Shopzilla Inc.

Sony Specificmedia Inc. Standard Electric

Streater Inc.

Swiff Train Company

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Trane

Tremor Media

Universal Fixtures & Display

US Signs

USIS Commercial Services Inc.

Vance Baldwin

Vanguard Products Group Inc.

Vector Security

Virginia Electronic Components

Wayne Dalton Corporation

Weather Channel Interactive, The

Fifty Largest Unsecured Creditors

Advertising.com

Alliance Entertainment

Apex Digital Inc

Audiovox

Belkin Logistics Inc.

Bethesda Softworks

Buena Vista Home Video

Columbia Tristar Home Video

Dlink Systems

Eastman Kodak Company

Fox Home Entertainment

Fuji Photo Film USA

Garmin International Inc.

Graphic Communications

Hewlett-Packard

Hisense USA Corporation

IBM

IBM Strategic Outsourcing Wire

Incomm

Kensington Computer Products Group

Kingston Technologies

Klipsch Audio Technologies LLC

Lenovo, Inc.

Lexar Media Inc.

Lexmark International Inc.

Linksys

Microsoft Corp Consignment

Microsoft Xbox Consignment

Mitac USA Inc.

Mitsubishi Digital Electronics

Monster Cable Products

Navarre Consignment

Navarre Corporation

Nikon Inc.

Olympus Corporation

Omnimount Systems Inc.

Oncorp US, Inc.

Onkyo USA Corporation

Panasonic North America

Paramount Home Video

Pioneer Electronics (USA) Inc.

Samsung Electronics America

Sandisk Corporation

Sharp Electronics Corporation

Simpletech

Sony Computer Entertainment

Sony Electronics Inc.

Stillwater Designs Inc.

THQ Inc. (ValuSoft)

Toshiba America Business Solutions Inc.

Toshiba America Consumer Products

Toshiba Computer Systems Division

Vizio

Vtech Communications Inc.

Vtech Electronics

Warner Home Video

Zenith Electronics Corporation

Consignors

foneGear

Intuit Inc.

Memorex Products, Inc.

Navarre Corporation

Panasonic Consumer Electronics Company

Pinnacle Systems, Inc. (Avid Tech Inc.)

THQ Inc. (ValuSoft)

Credit Card Companies and/or Processors

American Express

Chase Bank, USA

Discover Card

IPS Card Solutions, Inc.

MasterCard

ValueLink

Visa Inc.

Insurers

American Empire Excess & Surplus Lines

American Home Assurance Company

Arch Insurance Group

Axis Reinsurance Company

Axis Surplus Insurance Company

Chubb

CNA Global Specialty Lines

Continental Casualty Company

Essex Insurance Company

Executive Risk Indemnity Inc.

Federal Insurance Company

Fireman's Fund Insurance Company

Glacier Re

Global Aerospace, Inc.

Global Excess Partners

Great American Assurance Company

Great American Insurance Company

Industrial Risk Insurers

Integon Specialty Insurance Company

Lancashire Insurance Company (UK) Ltd

Landmark American Insurance Company

Lexington Insurance Company

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Liberty Mutual Fire Insurance Company

Lloyds of London

National Liability & Fire Insurance Company National Union Fire Insurance Company Ohio Casualty Insurance Company Old Republic Risk Management Inc.

Princeton Excess & Surplus Lines Insurance Co.

RSUI Indemnity Company

St. Paul Mercury Insurance Company State National Insurance Company

Westchester Surplus Lines Insurance Company

XL Specialty Insurance Company Zurich American Insurance Company

Third Party Administrators

Aetna Life Insurance Company Alliance Entertainment Corporation

American Express Travel Related Services Company

American Express Trust Company

Aon Inc.
Assurant Inc.

Avista Advantage, Inc.

Beecher Carlson Insurance Services Computerized Waste Systems

CTSI E-Count

Empire Blue Cross Blue Shield

Hewitt Associates LLC

IBM

Jardine Lloyd Thompson Canada

Kaiser Permanente Marsh USA, Inc. Medco Health Solutions Mercer Insurance Group

Mid-Atlantic Vision Service Plan, Inc.

Navigant Consulting, Inc Specialty Risk Services

Tangoe, Inc.

Triple-S Management Corporation

Vision Service Plan Wachovia Bank, N.A.

Utility Providers

ACCent Energy

American Electric Power Company

American Water Company Alabama Gas Corporation

Alabama Power

Alameda County Water District Albemarle County Service Authority Albuquerque Bernalillo County Water

Alderwood Water District

Allegheny Power Alliant Energy/WP&L

Alltel

Altoona City Authority

Ameren CIPS
Ameren UE
Ameren CILCO
Ameren IP

American Water & Energy Savers American Water Service, Inc.

Anne Arundel County Water and Wastewater

Anniston Water Works, AL Arizona Public Service Aqua New Jersey

Aquarion Water Company of CT

Aquila, Inc. Arch Wireless

Arkansas Oklahoma Gas Corporation Arkansas Western Gas Company Artesian Water Company, Inc. Ashwaubenon Water & Sewer Utility

AT&T

AT&T (Ameritech)
AT&T (Bellsouth)
AT&T (Pacific Bell)
AT&T (SNET)

AT&T (Southwestern Bell)

AT&T Mobility

Athens Clarke County, GA

Athens-Clarke County Stormwater Utility

Atlantic City Electric Atmos Energy

Augusta Utilities Department

Aurora Water

Austell Natural Gas System

Autoridad de Acueductos y Alcantarillado

Autoridad de Energia Electrica

Avaya

Avista Utilities Bangor Gas, ME

Bangor Hydro Electric Company

Bangor Water District

Bay State Gas Bell South

Bellevue City Treasurer, WA

Belmont County Sanitary Sewer District, OH

Bexar County WCID Baltimore Gas & Electric

Board of Public Utilities-Cheyenne, WY

Board of Water Supply/HI

Board of Water Works of Pueblo, CO Borough of Chambersburg, PA Braintree Electric Light Department Braintree Water & Sewer Dept Brazoria County MUD #6

Brick Township Municipal Utilities

Brighthouse Networks

Brownsville Public Utilities Board Brunswick-Glynn County, GA

Bucks County Water & Sewer Authority

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California Water Service-Bakersfield Canton Township Water Dept, MI Cape Fear Public Utility Authority

Center Township Water & Sewer Authority

CenterPoint Energy Services Inc.

Central Georgia EMC

Cascade Natural Gas

Central Hudson Gas & Electric Company

Central Maine Power

CenturyTel

Charleston Water System Charlotte County Utilities Charter Communications

Charter Township of Bloomfield, MI Charter Township of Meridian, MI Chattanooga Gas Company

Chesapeake Utilities

Chesterfield County Utilities Department

Cheyenne Light, Fuel & Power

Cincinnati Bell

Citizens Gas & Coke Utility Citrus Heights Water District City and County of Denver, CO

City of Abilene, TX City of Alcoa Utilities, TN City of Alexandria, LA City of Altamonte Springs, FL City of Amarillo, TX

City of Ammon, ID

City of Ann Arbor Treasurer, MI

City of Ardmore, OK City of Arlington, TX City of Asheville, NC

City of Atlanta, GA-Dept of Watershed Mg

City of Austin, TX
City of Avondale, AZ
City of Baltimore, MD
City of Batavia, IL
City of Beaumont, TX
City of Berwyn, IL
City of Bethlehem, PA
City of Bloomington, IL
City of Bloomington, MN
City of Boca Raton, FL
City of Boulder, CO

City of Boynton Beach, FL/Utilities Dept

City of Brea, CA
City of Bridgeport, WV
City of Brighton, MI
City of Brockton, MA
City of Brookfield, WI
City of Buford, GA
City of Burbank, CA
City of Burnsville, MN
City of Calumet City, IL

City of Cape Coral, FL

City of Carmel, IN
City of Cedar Hill, TX
City of Cedar Park, TX
City of Chandler, AZ
City of Charlottesville, VA

City of Chicago, IL Dept. of Water

City of Clearwater, FL City of Cocoa, FL

City of Colonial Heights, VA
City of Columbia, MO
City of Columbia, SC
City of Columbus, OH
City of Concord, NC
City of Concord, NH
City of Coon Rapids, MN
City of Coral Springs, FL

City of Corpus Christi, TX-Utility Busing

City of Countryside, IL City of Covina, CA City of Crystal Lake, IL City of Cuyahoga Falls, OH

City of Dallas, TX
City of Daly City, CA
City of Danbury, CT
City of Daphne, AL
City of Daytona Beach, FL
City of Dearborn, MI
City of Decatur, IL
City of Denton, TX
City of Dover, DE
City of Durham, NC
City of East Point, GA
City of Escondido, CA
City of Falls Church, VA
City of Fayetteville, AR
City of Florence, SC

City of Folsom,CA City of Fort Lauderdale, FL City of Fort Myers, FL/340 City of Fort Smith, AR City of Fredericksburg, VA City of Fresno, CA

City of Fresno, CA City of Frisco, TX City of Fullerton, CA

City of Garland Utility Services

City of Gastonia, NC

City of Glendale, CA - Water & Power

City of Goodyear, AZ
City of Grand Rapids, MI
City of Grandville, MI
City of Groveland, FL
City of Groveland, FL
City of Gulfport, MS
City of Harrisonburg, VA
City of Hattiesburg, MS

City of Hialeah, FL-Dept of Water & Sewer

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City of Hickory, NC City of Norwalk, CA City of High Point, NC City of Novi, MI City of Houston, TX - Water/Wastewater City of OFallon, IL City of Humble, TX City of Oklahoma City, OK City of Olympia, WA City of Huntington Beach, CA City of Hurst, TX City of Orange, CA City of Independence, MO City of Orem, UT City of Jacksonville, NC City of Oxnard, CA City of Joliet, IL City of Pasadena, CA City of Keene, NH City of Pasadena, TX City of Keizer, OR City of Pembroke Pines, FL City of Killeen, TX City of Pensacola, FL City of Kingsport, TN City of Peoria, AZ City of La Habra, CA City of Phoenix, AZ City of Pittsburg, CA City of Lafayette, IN City of Lake Charles, LA City of Plano, TX City of Lake Worth, TX City of Plantation, FL City of Lakewood, CA City of Pontiac, MI City of Lakewood, CO City of Port Arthur, TX City of Laredo, TX City of Port Richey, FL City of League City, TX City of Portage, MI City of Leominster, MA City of Portland, OR City of Lewisville, TX City of Portsmouth, NH City of Livermore, CA City of Raleigh, NC City of Long Beach, CA City of Rancho Cucamonga, CA City of Longview, TX City of Redding, CA City of Lufkin, TX City of Richland, WA City of Lynnwood, WA City of Richmond, VA City of Madison Heights, MI City of Rochester Hills, MI City of Mansfield, TX City of Rockford, IL City of Manteca, CA City of Rockwall, TX City of Maple Grove, MN City of Roseville, CA City of Marion, IL City of Roseville, CA City of Martinsville, VA City of Roseville, MI City of McHenry, IL City of Round Rock, TX City of McKinney, TX City of Salisbury, NC City of Melbourne, FL City of San Bernardino, CA - Water City of Merced City of San Diego, CA City of Meriden Tax Collector, CT City of San Luis Obispo, CA City of Mesa, AZ City of Santa Barbara, CA City of Mesquite, TX City of Santa Maria, CA City of Midland, TX City of Santa Monica, CA City of Midwest City, OK City of Santa Rosa, CA-Water & Sewer City of Savannah, GA City of Millville, NJ City of Minnetonka, MN City of Sebring, FL City of Modesto, CA City of Selma, TX City of Monrovia, CA City of Sherman, TX City of Montebello, CA City of Shreveport, LA-D O W A S City of Morgan Hill, CA City of Signal Hill, CA City of Muskegon, MI City of Slidell, LA City of Myrtle Beach, SC City of Somerville, MA City of Naperville, IL City of Southaven, MS City of Niles, OH City of Southlake, TX

City of St. Cloud, MN

City of St. Peters, MO

City of Steubenville, OH

City of Norman, OK

City of North Canton, OH

City of Norton Shores, MI

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City of Sugar Land, TX

City of Summerville, Armuchee

City of Sunnyvale, CA

City of Tallahassee, FL - Util Dept

City of Tampa, FL City of Taunton, MA City of Taylor, MI City of Temple, TX

City of Thornton, CO City of Toledo, OH City of Torrance, CA

City of Troy, MI City of Tucson, AZ

City of Tukwila, WA City of Tulsa, OK City of Turlock, CA

City of Tuscaloosa, AL City of Tyler, TX

City of Vero Beach, FL City of Victorville, CA City of Vienna, WV

City of Virginia Beach, VA

City of Waco, TX

City of Warner Robins, GA City of Webster, TX City of West Jordan, UT

City of West Palm Beach/Utilities City of Westland, MI - Dept. 180701

City of Wichita Falls, TX

City of Wichita Water Department, KS

City of Wilmington, DE City of Wilmington, NC City of Winston-Salem, NC City of Woodbury, MN City of Yuma, AZ

City Utilities (Fort Wayne, IN) City Utilities of Springfield, MO

City Water & Light

City Water Light & Power, Springfield IL

Clackamas River Water

Clarksville Department of Electricity Clarksville Gas & Water Department

Clearwater Enterprises, LLC

Cleco Power LLC Cleveland Utilities

Coachella Valley Water District Cobb County Water System College Station Utilities - TX Colorado Springs Utilities Columbia Gas of Kentucky Columbia Gas of Maryland Columbia Power & Water Systems

Columbus City Utilities Columbus Water Works

Com Ed Comcast Compton Municipal Water Dept

Con Edison

Con Edison Solutions Connecticut Light & Power

Connecticut Natural Gas Corporation

Connecticut Water Company

Connexus Energy

Consolidated Communications
Consolidated Mutual Water
Consolidated Waterworks District

Consolidated Waterworks District #1

Consumers Energy

Contra Costa Water District County of Henrico, VA Cox Communications

CPS Energy

Cucamonga Valley Water District Dakota Electric Association Davidson Telecom LLC Dayton Power & Light Delmarva Power DE/MD/VA Delta Charter Township, MI

Denver Water

Deptford Township MUA, NJ

Direct Energy

Division of Water, City of Cleveland OH

Dixie Electric Cooperative Dominion East Ohio Dothan Utilities

Douglasville-Douglas County GA

DTE Energy

Dublin San Ramon Services District

Duke Energy

Dupage County Public Works Duquesne Light Company East Bay Municipal Utility District East Brunswick Water Utility

Eastern Municipal Water District Easton Suburban Water Authority Easylink Services Corporation El Paso Electric Company El Paso Water Utilities El Toro Water District

Electric City Utilities/City of Anderson Electric Power Board-Chattanooga

Elizabethtown Gas Elmira Water Board NY Elyria Public Utilities Embarq Communications

Emerald Coast Utilities Authority

Entergy Arkansas, Inc.
Entergy Gulf States LA, LLC
Equitable Gas Company
Erie County Water Authority
Evansville, IN Waterworks Dept

Everett Utilities Fairfax Water - VA

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Fairfield Municipal Utilities Fairpoint Communications

Fewtek Inc.

First Utility District of Knox County

Flint EMC, GA

Flint Township-Board of Public Works Florence Water & Sewer Commission

Florida City Gas

Florida Power & Light Company Florida Public Utilities Co, DeBary Floyd County Water Department

Fontana Water Company Fort Collins Utilities Fort Worth Water Dept, TX

Frederick County Division of Utilities

Frontier

Fruitland Mutual Water Company Gainesville Regional Utilities

Gas South

Geoff Patterson, Receiver of Taxes

Georgia Power

Golden State Water Company

Grand Chute Utilities

Grand Traverse County Dept of Pub Works

Granite Telecommunications

Greater Augusta Utility District, ME Greater Cincinnati Water Works

Green Bay Water Utility Green Mountain Power

Greene County - Department of Public Wor Greenville Utilities Commission, NC

Greenville Water System, SC GreyStone Power Corporation

Gulf Power

Gwinnett Co. Water Resources

Hamilton Township

Hampton Roads Utility Billing Services Harker Heights Water Department, TX Harpeth Valley Utilities District Harrisonburg Electric Commission Hawaiian Electric Company, Inc.

Hawaiian Telecom Hayward Water System Helix Water District

Hernando County Utilities, FL Hicksville Water District

Highland Sewer & Water Authority

Highland Utilities Dept, IN Highlands Ranch Metro Districts

Hillsborough County Water Resource Ser.

Holland Board of Public Works Holland Charter Township, MI Holyoke Gas & Electric Department

Holyoke Water Works, MA Huntsville Utilities, AL

Idaho Power

Imperial Irrigation District, CA Indian River County Utilities, FL Indianapolis Power & Light Indianapolis Water Company

Insight Intercall

Intermountain Gas Company

Intermountain Rural Electric Association

Irvine Ranch Water District

Jackson Electric Membership Corp, GA

Jackson Energy Authority Jackson Water Collection, MI Jacksonville Electric Authority

Jefferson County AL, Sewer Service Fund

Jefferson Parish, LA

Jersey Central Power & Light Johnson City Power Board Johnson City Utility System

Kansas City Power & Light Company

Kansas Gas Service

KCMO Water Services Department

Keynote Red Alert

Kissimmee Utility Authority Knoxville Utilities Board Kentucky Utilities Company Laclede Gas Company Lafayette Utilities Systems

Lake Apopka Natural Gas District, FL Lake County Dept of Public Works, IL

Lakehaven Utility District

Lakeland Electric/City of Lakeland,FL Lansing Board of Water & Light Lee County Electric Cooperative Lincoln Electric System

Lincoln Electric System

Long Island American Water, NY Long Island Power Authority

Los Angeles County Dept. of Public Works Los Angeles Dept of Water & Power

Loudoun Water

Louisville Water Company Lubbock Power Light & Water

Lycoming County Water & Sewer Authority

Macon Water Authority
Madison Gas and Electric - WI
Madison Suburban Utility District

Madison Water/Sewer/Storm Utilities, WI

Manchester Water Works Marin Municipal Water District Martin County Utilities McAllen Public Utilities -TX

MCI

Manatee County Utilities Cust Serv Medford Water Commission, OR Memphis Light, Gas & Water Division

Merced Irrigation District Merchantville - Pennsauken

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Met-Ed Metro

Metro Technology, Inc. (AL) Metro Water Services TN

Metropolitan St. Louis Sewer District Miami-Dade Water and Sewer Dept. MidAmerican Energy Company Mid-Carolina Electric Cooperative Middle Tennessee Electric Membership

Milwaukee Water Works Mishawaka Utilities Mississippi Power Missouri Gas Energy

Mobile Area Water & Sewer System

Modesto Irrigation District Monroe County Water Authority Monte Vista Water District Montgomery Water Works Mount Laurel Municipal Utilities Mount Pleasant Waterworks, SC

Mountaineer Gas

Nashville Electric Service

National Fuel National Grid

New Braunfels Utilities, TX New England Gas Company

New England Water Utility Services, Inc. New Hampshire Gas Corporation New Jersey Natural Gas Company

New Mexico Utilities, Inc. Newport News Waterworks Nextel Communications Nicor Gas Transportation

Nicor Gas

Northern Indiana Public Service Company

North Attleborough Electric North Attleborough Public Works North Little Rock Electric

North Shore Gas

North State Communications North Wales Water Authority

Northampton Borough Municipal Authority

Northern Utilities Natural Gas

Northern Virginia Electric Cooperative

NSTAR/ NW Natural NYC Water Board

New York State Electric & Gas O.C.W.S. Okaloosa County Ocala Electric Utility, FL Oceanic Time Warner Cable Onondaga County Water Authority Oklahoma Gas & Electric Service

Ohio Edison

Oklahoma Natural Gas Company

Olivenhain Municipal Water District

Ontario Water Works
Orange and Rockland Utilities
Orange County Utilities
Orlando Utilities Commission
Orwell Natural Gas Company

Ozarks Electric Cooperative Corporation

Pacific Gas & Electric

Pacific Power-Rocky Mountain Power

Paducah Power System

Panama City Utilities Department, FL Parker Water & Sanitation District Paulding County Water, GA Pearl River Valley EPA Peco Energy Company

Pedernales Electric Cooperative, Inc.

Penelec

Pennichuck Water Works, Inc.

Peoples Gas

PEPCO (Potomac Electric Power Company)

PhiladeLPhia Gas Works

Piedmont Natural Gas-Nashville Gas

Pinellas County, FL-Utilities

Plaza Mill Limited

PNM Electric & Gas Services Portland General Electric Portland Water District - ME

PPL Utilities

Prattville Water Works Board Progress Energy Carolinas, Inc

Providence Water

Public Service Electric & Gas Company

PSNC Energy (Public Service Company of NC)

Public Service of New Hampshire

Public Works Commission, City of Fayetteville

Puerto Rico Telephone Puget Sound Energy

Prince William County Services

Questar Gas Owest

Racine Water & Wastewater Utilities, WI

Rancho California Water District Regional Water Authority, CT

Research In Motion
Rochester Gas & Electric
Ritter Communications
Riverdale City Corporation
Riverside Public Utilities, CA
Roanoke Gas Company
Rocky Mount Public Utilities
Sacramento County Utilities

Sacramento Municipal Utility District

Saddleback Communications Saint Paul Regional Water Services

Salt Lake City Corporation San Angelo Water Utilities

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San Antonio Water System San Diego Gas & Electric San Jose Water Company Santa Buckley Energy Santa Cruz Municipal Utilities

Santa Margarita Water District-SMWD

Santee Cooper

Sarasota County Environmental Services

Sawnee EMC

South Carolina Electric & Gas Sebring Gas System Inc.

Second Taxing District Water Department

Semco Energy Gas Company Sempra Energy Solutions SFPUC-Water Department, CA Shelby Township Dept of Public Works

Sierra Pacific Power Company-NV Silverdale Water District # 16

Simplenet Skytel

Southern Maryland Electric Cooperative

Snapping Shoals EMC Snohomish County PUD South Bend Water Works South Central Power CO, OH South Jersey Gas Company

South Louisiana Electric Cooperative

Southern California Edison Southern California Gas Southwest Gas Corporation Southwestern VA Gas Company Spartanburg Water System **Spectrum Utilities Solutions** Spokane County Utilities Spokane County Water Dist #3 Spring Hill Water Works, TN Springfield Utility Board

Springfield Water & Sewer Commission

Sprint

Salt River Project

St. Lucie West Services District Suburban East Salem Water District

Suburban Natural Gas

Suddenlink

Suez Energy Resources NA

Suffolk County Water Authority - NY Summit Township Water Authority Sumter Electric Cooperative, Inc., FL

Surewest

Sweetwater Authority

T Mobile

Tacoma Public Utilities

Taunton Municipal Lighting Plant

TDS Telecom

Tampa Electric Company

Terrebonne Parish Consolidated Govt.

Texas Gas Service

The Illuminating Company The Metropolitan District CT The Torrington Water Company

Thoroughbred Village

Toledo Edison

Tombigbee Electric Power Assoc-Tupelo

Town of Apex, NC

Town of Aurelius - Water & Sewer, NY

Town of Burlington, MA Town of Cary, NC Town of Collierville, TN Town of Cortlandt, NY

Town of Danvers, MA-Electric Division

Town of Dartmouth, MA Town of Foxborough, MA Town of Gilbert, AZ

Town of Hanover, MA-Tax Collector

Town of Manchester, CT Town of Natick, MA Town of Plymouth, MA

Town of Oueen Creek Water, AZ

Town of Salem, NH Town of Schererville, IN

Town of Vestal, NY - Utility Fund

Town of Victor, NY Town of Wallkill, NY Township of Freehold, NJ Township of Livingston, NJ Township of Roxbury, NJ Township of Wayne, NJ

TPS

Tri-County Electric Cooperative/TX

Trinsic Spectrum Business

Truckee Meadows Water Authority, NV Trumbull County Water & Sewer Dept.

Trussville Utilities Board, AL

Tucows Com

Tucson Electric Power Company Tupelo Water & Light Dept Turlock Irrigation District

TXU Energy Tylex Inc./TX

UGI Energy Services, Inc. UGI Penn Natural Gas United Illuminating Company

United Power United Water Idaho

United Water New Jersey/Harrington Park

United Water Pennsylvania Unitil Concord Electric Company

USA Mobility

UTE Water Conservancy District Utilities Inc. of Louisiana Utility Billing Services-AR

Utility Payment Processing, Baton Rouge

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Valencia Water Company, CA

VCCDD Utility

Vectren Energy Delivery

Verizon (BA) Verizon (GTE) Verizon Online Verizon Wireless

Vermont Gas Systems, Inc.
Village of Algonquin, IL
Village of Arlington Heights, IL
Village of Bedford Park, IL
Village of Bloomingdale, IL
Village of Downers Grove, IL
Village of Elmwood Park, IL
Village of Gurnee, IL
Village of Matteson, IL

Village of Matteson, IL Village of Niles, IL Village of Norridge, IL Village of Nyack Water Dept., NY

Village of Nyack Water Dept., No Village of Schaumburg, IL Village of Wellington, FL Virginia Natural Gas Vista Irrigation District Walnut Valley Water District Walton EMC PO Box 1347/260

Warrington Township Water & Sewer Dept.

Washington Gas

Washington Suburban Sanitary Commission

Water Gas & Light Commission Water Revenue Bureau, PA

WaterOne

Wisconsin Electric Wisconsin Gas

West View Water Authority

Westar Energy/KPL

Western Allegheny County MUA Western Massachusetts Electric Westminster Finance - CO

Wilkinsburg-Penn Joint Water Authority

Williston Water Department Willmut Gas Company

Windstream

Wisconsin Public Service Corporation Withlacoochee River Electric Cooperative

Wright-Hennepin Coop Electric

Xcel Energy: Southwestern Public Service

Yankee Gas Services

Youngstown Water Dept., OH

Real Property Lessors

1030 W. North Avenue Bldg., LLC

120 Orchard LLC

1251 Fourth Street Investors, LLC 13630 Victory Boulevard LLC

1890 Ranch, Ltd 1965 Retail LLC 36 Monmouth Plaza LLC 3725 Airport Boulevard, LP 380 Towne Crossing, LP 4 Newbury Danvers LLC

19th Street Investors, Inc.

44 North Properties, LLC 444 Connecticut Avenue LLC 502-12 86th Street, LLC 5035 Associates, LP

601 Plaza, LLC 610 & San Felipe, Inc.

680 S. Lemon Avenue Company LLC

700 Jefferson Road Ii, LLC

ADD Holdings, LP

AAC Cross County Leasehold Owner, LLC

Abercorn Common, LLP Abrams Willowbrook Three LP Acadia Realty Limited Partnership

ACCent Homes, Inc ACPG Management, LLC

Advance Real Estate Management, LLC

Agree Limited Partnership AIG Baker Deptford, LLC AIG Baker Hoover, LLC Alameda Associates

Alexander's Of Rego Park Center, Inc.

Alexandria Main Mall LLC Alliance - Rocky Mount, LLC Almaden Plaza Shopping Center, Inc.

Almeda-Rowlett Retail LP Almonesson Associates, LP

Altamonte Springs Real Estate Associates, LLC

Amargosa Palmdale Investments, LLC

AMB Property, LP Amcap Arborland LLC Amcap Northpoint LLC

American National Bank & Trust Company Of

Chicago

American National Insurance Company

Amherst Industries, Inc. AMLI Land Development- I, LP

Ammon Properties LLC

AMREITTexas Real Estate Investment Trust

AR Investments, LP

Arboretum of South Barrington LLC Ardmore Development Authority Argyle Forest Retail I, LLC

Arho LP

Arrowhead Net Lease, LP Arundel Mills Marketplace LP

Atlantic Center Fort Greene Associates LP

Avenue Forsyth LLC Avr Cpc Associates, LLC Awe-Ocala, Ltd.

Bainbridge Shopping Center II LLC Baker Natick Promenade LLLC

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Barberio, Janet Bard, Ervin & Suzanne Barnes and Powers North LLC

Basile LLC

Basser - Kaufman 222, LLC Basser-Kaufman Inc. Battlefield Fe LP BBD Rosedale, LLC BC Portland Partners, Inc.

Bear Valley Road Partners LLC & M Lantz LLC

Becker Investment Company

Becker Trust, LLC

Bedford Park Properties, LLC

Bel Air Square LLC

Bella Terra Associates LLC Benderson Development Company

Benderson Properties Inc. Benenson Columbus - OH Trust

Berkshire West

Berkshire-Amherst, LLC Berkshire-Hyannis, LLC

BFLO-Waterford Associates, LLC BFW/Pike Associates, LLC

BG Walker, LLC BK Properties LP

Blank Aschkenasy Properties LLC Building Retail 2007 LLC & Netarc LLC

Bl-NTY I, LLC Boise Towne Plaza LLC

Bond CC. V Delaware Business Trust Bond CC II Delaware Business Trust Bond CC III Delaware Business Trust Bond CC IV Delaware Business Trust Bond-Circuit II Delaware Business Trust Bond-Circuit IV Delaware Business Trust Bond-Circuit IX Delaware Business Trust

Bond-Circuit V Delaware Business Trust Bond-Circuit VIII Delaware Business Trust Bond-Circuit X Delaware Business Trust Bond-Circuit XI Delaware Business Trust

Boulevard Associates

Boulevard North Associates, LP

Boyer Lake Pointe, Lc BPP-Connecticutt LLC BPP-Muncy LLC BPP-Ny LLC BPP-Oh LLC BPP-Redding LLC BPP-Sc LLC BPP-Va, LLC BPP-Wb, LLC

Brandywine Grande C, LP Bre, Louis Joliet, LLC

Briantree Property Association LP

Brick 70 LLC

Brighton Commercial LLC

Broadstone Crossing LLC Broadstone Crossing LLC BT Bloomington LLC Burbank Mall Associates LLC Burnham Pacific Properties

By-Pass Development Company LLC CC. Hamburg NY Partners, LLC CJM. Management Company

CA New Plan Asset Partnership IV, LLP Cafaro Governors Square Partnership

Camelback Center Properties
Cameron Group Associates LLP
Campbell Properties LP

Campbell Properties LP Cap Brunswick LLC

Caparra Center Associates, S.E.

Capital Centre LLC Cardinal Capital Partners Cardinal Court, LLC

Carlyle-Cypress Tuscaloosa I, LLC Carousel Center Company, LP Carriage Crossing Market Place, LLC

Carrollton Arms

Catellus Development Corporation

Catellus Operating LP CBC - Wilbur Properties

CBL Terrace Limited Partnership

CC - Investors 1995-6 CC - Investors 1996-1 CC - Investors 1996-12 CC - Investors 1996-17 CC - Investors 1996-3

CC Brandywine Investors 1998 LLC

CC Colonial Trust CC Countryside 98 LLC CC East Lansing 98 LLC CC Frederick 98 LLC

CC Ft. Smith Investors 1998 LLC CC Grand Junction Investors 1998 LLC

CC Green Bay 98 LLC CC Harper Woods 98 LLC CC Independence LLC CC Indianapolis 98 LLC CC Indianapolis LLC CC Investors 1995-1 CC Investors 1995-2 CC Investors 1995-3 CC Investors 1995-5 CC Investors 1996-10 CC Investors 1996-14 CC Investors 1996-6 CC Investors 1996-7 CC Investors 1997-10 CC Investors 1997-12 CC Investors 1997-2

CC Investors 1997-3

CC Investors 1997-

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CC Jackson 98 LLC CC Kingsport 98 LLC CC La Quinta LLC CC Lafayette LLC CC Madison LLC CC Merrillville Trust CC PhiladeLPhia 98 LLC CC Ridgeland 98 LLC

CC Wichita Falls 98 Trust

CCC Realty, LLC

CC Roseville, LLC

CC Springs LLC

CCDC Marion Portfolio LP
CCI Louisiana Trust
CCI Trust 1994-I
CC-Virginia Beach LLC
CDB Falcon Sunland Plaza LP
Cedar Development, Ltd
Centennial Holdings LLC
Central Investments, LLC
Central Park 1226, LLC

Central Park Property Owners Association

Centro Bradley Spe 7 LLC Centro Heritage County Line LLC Centro Heritage Innes Street LLC Centro Heritage UC Greenville LLC

Centro Properties Group

Centro Watt

Century Plaza Development Corporation

Cermak Plaza Associates LLC CFH Realty III/Sunset Valley LP

Chalek Company LLC
Chambersburg Crossing LP
Chandler Gateway Partners LLC
Chapel Hills - West LLC
Chapman And Main Center
Charbonnet Family Ltd et. al
Charlotte (Archdale) UY LLC
Chehalis Hawaii Partners LLC

Chico Crossroads LP Chino South Retail PG LLC

CHK LLC

Cim/Birch St., Inc.

Circuit Distribution - Illinois Circuit Il Corporation

Circuit Investors - Fairfield, LP Circuit Investors - Vernon Hills, LP Circuit Investors - Yorktown, LP

Circuit Investors #2 Ltd Circuit Investors #3 LP

Circuit Investors #4 - Thousand Oaks LP Circuit Oklahoma Property Investor Circuit Pennslyvania Corporation

Circuit Sports LP

Circuit Tax Property Investors LP

Circuitville LLC

Citrus Park CC LLC City View Center LLC

CK Richmond Business Services #2, LLC

Clairemont Square

Clay Terrace Partners LLC Cleveland Towne Center LLC

Coastal Way LLC Cobb Corners II LP Cofal Partners LP Cohab Realty LLC

Coldwater Development LLC
Cole CC Aurora Co, LLC
Cole CC Groveland Fl, LLC
Cole CC Kennesaw Ga, LLC
Cole CC Mesquite Tx, LLC
Cole CC Taunton Ma, LLC
Colonial Heights Holding, LLC
Colonial Heights Land Association
Colonial Square Associates LLC

Colonnade LLC

Colony Place Plaz, LLC

Columbia Plaza Shopping Center Venture

Community Centers One LLC

Compton Commercial Redevelopment Company

Concar Enterprises Inc. Concord Mills LP Condan Enterprises LLC

Congressional North Associates LP

Continental 45 Fund LLC. Continental 64 Fund LLC Cortlandt B. LLC Cosmo-Eastgate, Ltd.

Cottonwood Phase V LLC Coventry II DDR Buena Park Place LP Coventry II DDR Merriam Village LLC

Covington Lansing Acquisition LLC

CP Venture Two LLC

Craig-Clarksville Tennessee LLC

Crosspointe 08 A LLC

Crossways Financial Associates LLC

Crown CC 1 LLC

CT Retail Properties Finance V LLC

Cypress/Spanish Fort I LP Daly City Partners I LP

Daniel G. Kamin Baton Rouge LLC Daniel G. Kamin Burlington LLC Daniel G. Kamin Elmwood Park LLC

Daniel G. Kamin Flint, LLC Daniel G. Kamin Mcallen LLC

Daniel G Kamin and Howard Kadish, LLC

Dartmouth Marketplace Associates Dayton Hudson Corporation DDR Southeast Loisdale LLC DDR Crossroads Center LLC DDR Family Centers LP DDR Highland Grove LLC

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DDR Homestead LLC DDR Horseheads LLC

DDR Mdt Asheville River Hills

DDR Mdt Fairfax Towne Center LLC DDR Mdt Grandville Marketplace LLC DDR Mdt Monaca Township Marketplace LLC

DDR Mdt Union Consumer Square, LLC

DDR Miami Ave LLC

DDR Norte LLC, S.E. DDR Southeast Cary LLC

DDR Southeast Cortez, LLC

DDR Southeast Culver City District

DDR Southeast Dothan Outparcel, LLC

DDR Southeast Highlands Ranch LLC

DDR Southeast Olympia District

DDR Southeast Rome LLC

DDR Southeast Snellville LLC DDR Southeast Union LLC

DDR Southeast Union LLC
DDR Southeast Vero Beach LLC

DDR 1st Carolina Crossings South LLC

DDRA Arrowhead Crossing LLC

DDRM Hilltop Plaza LP DDRM Skyview Plaza LLC

DDR-Sau Greenville Point LLC DDR-Sau Wendover Phase II, LLC

DDRTC CC Plaza LLC

DDRTC Columbiana Station I LLC

DDRTC Creeks at Virginia Center LLC

DDRTC McFarland Plaza LLC

DDRTC Newnan Pavilion LLC
DDRTC Southlake Pavilion LLC

DDRTC Southlake Pavilion LLC
DDRTC Sycamore Commons LLC

DDRTC T&C LLC

DDRTC Walks at Highwood Preserve I LLC

Decatur Plaza I, LLC

Deerbrook Anchor Acquisition LLC

Dematteo Management Inc.
Dentici Family Limited Partnership

Derito Pavilions 140 LLC

Desert Home Communities of Oklahoma, LLC

DEV LP

Diamond Square LLC

Dicker/Warmington Properties

Dikeou, Deno P. Dim Vastgoed, N.V.

DJD Partners LP

DMC Properties, Inc.

Dollinger Lost Hills Associates Donahue Schriber Realty Group LP

Dowel Conshohocken LLC

Dowel-Allentown, LLC Drexel Delaware Trust

Drury Land Development Inc.

Durham Westgate Plaza Investors LLC.

E&A Northeast LP

Eagleridge Associates (Pueblo) LLC

East Gate Center V

Eastchase Market Center LLC

Eastland Shopping Center LLC

Eastridge Shopping Center LLC

EEL Mckee LLC

EKLEC Co. Newco LLC

ELPF Slidell, LLC

Emporium on LBJ Owners Association

Encinitas PFA, LLC

Enid Two, LLC

ERP of Midway, LLC

Estate of Joseph Y. Einbinder

Evansville Developers LLC, G.B.

Evergreen Mcdowell And Pebble Creek LLC

Excel Realty Partners LP

Excel Westminster Marketplace, Inc.

F.R.O., LLC Ix

Faber Bros., Inc

Fairfax Court LP

Fairview Heights Investors LLC

Fairway Centre Associate, LP

Faram Muskegon LLC

Farmingdale-Grocery LLC Fayetteville Developers LLC

FC Janes Park LLC

FC Richmond Associates LP

 $FC\ Treeco\ Columbia\ Park,\ LLC$

FC Wodbridge Crossing, LLC Federal Realty Investment Trust

Feil Organization, The

FGP Company

Fingerlakes Crossing LLC

Firecreek Crossing o Reno LLC

First Berkshire Properties LLC

FJL MVP LLC

Flintlock Northridge LLC

F&M Properties

Fogg-Snowville LLC

Foothill Business Association

Foothill Pacific Towne Center

Forecast Danbury LP

Forest City Commercial Group LLC

Forest City Ratner Company

Fourels Investment Company

Fr/Cal Gouldsboro Property Holding LP

Friedland, Lawrence And Melvin FW CA Brea Marketplace LLC

G&S Livingston Realty Inc.

Gainesville Outdoor Advertising Inc.

Galileo Apollo II Sub, LLC

Galileo CMBS T2 NC LP

Galileo Freshwater/Stateline LLC

Galileo Northeast LLC Galleria Partnership

Galleria Plaza Ltd.

Garden City Center

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Gateway Center Properties III, LLC

Gateway Company LLC
Gateway Woodside Inc.
GC Acquisition Corporation
Geenen Dekock Properties LLC
Generation H One and Two LP
GGP Mall of Louisiana LP
GGP-Steeplegate Inc.
Gladwyne Investors, LP

Glenmoor LP

GMS Golden Valley Ranch LLC

Goldsmith, Barbara L.
Goodmill LLC
Gould Livermore LLC
Grand Hunt Center Oea
Gravois Bluffs III LLC
GRE Grove Street One LLC
GRE Vista Ridge LP

Greater Orlando Aviation Authority

Greece Ridge LLC

Greeley Shopping Center LLC Green 521 5th Avenue LLC Green Acres Mall LLC Greenback Associates Greenwood Point LP

GRI-EQY (Sparkleberry Square) LLC

GS Erie LLC

GS II Brook Highland LLC Gunning Investments, LLC

Hallaian Brothers

Hamilton Chase Santa Maria LLC

Hamilton Crossing I LLC

Hampden Commons Condominium Association

Hannon Ranches Ltd Hanson Industries Inc.

Harold and Lucille Chaffee Trust Hart Kings Crossing LLC

Hartman 1995 Ohio Property Trust

Harvest/NPE LP Hayden Meadows JV Hayward 880, LLC

Heritage Property Investment LP Heritage-Lakes Crossing LLC Hickory Hollow Development Inc. Hickory Ridge Pavilion LLC

Highlands Ranch Community Association

HIP Stephanie, LLC

HK New Plan Covered Sun LLC

HK New Plan EPR Property Holdings LLC. HK New Plan Exchange Property Owner II LP

HKK Investments

Hollingsworth Capital Partners - Intermodal, LLC

Holyoke Crossing LP II Home Depot USA Inc. Hoprock Limonite LLC

Howland Commons Partnership

HRI/Lutherville Station LLC

Hudson Realty Trust Huntington Mall Company HV Covington LLC HWR Kennesaw LLC

I-10/Bunker Hill Associates, LP

I-93 Somerville LLC

Iannucci Development Corporation Immobilien Verwaltung GMBH

Indian River Mall

Inland American Chesapeake Crossroads LLC Inland American Oklahoma City Penn, LLC Inland American Retail Management

Inland Commercial Property Management Inc.

Inland Us Management LLC

Inland Western Austin Southpark Meadows II LP Inland Western Cedar Hill Pleasant Run LP Inland Western College Station Gateway II, LP

Inland Western Columbus Clifty LLC Inland Western Houma Magnolia LLC Inland Western Lake Worth Towne Crossing Inland Western Lewisville Lakepointe LP

Inland Western McDowell LLC

Inland Western Oswego Gerry Centennial LLC
Inland Western Richmond Mayland LLC
Inland Western San Antonio Hq LP
Inland Western Southlake Corners LP
Inland Western Sugar Land Colony LP
Inland Western Temecula Commons LLC
Inland Western West Mifflin Century III District

Intergrated Real Estate Services LLC International Speedway Square Ltd Interstate Augusta Properties LLC

Investors Brokerage Inc. Irish Hills Plaza West II LLC Irvine Company LLC Irving Harlem Venture LP

J&F Enterprises
Jaffe of Weston II Inc.
Janaf Crossings, LLC
Jantzen Dynamic Corporation
Jefferson Mall Company II LLC

JKCG LLC

Johnson City Crossing (Delaware)LLC

Johnstown Zamias LP Jubilee-Springdale LLC Jurupa Bolingbrook LLC JWC/Loftus LLC K&G/Dearborn LLC. Kamin Realty Co

Karns Real Estate Holdings II, LLC

Katy Mills Mall LP KB Columbus I-CC KC Benjamin Realty LLC K E - Athens LLC Kendall-77 Ltd.

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Kentucky Oaks Mall

K-Gam Broadway Craycroft LLC

Kimco Acadiana 670 Inc. Kimco Arbor Lakes S.C., LLC

Kimco Pk LC

Kimco Realty Corporation

KIR Amarillo LP

KIR Arboretum Crossing LP KIR Augusta I 044 LLC KIR Piers 716 LLC Kite Coral Springs LLC Knoxville Levcal LLC KNP Investments

Kobra Properties Kolo Enterprises

Kramont Vestal Management LLC KRG Market Street Village LP

Kroustalis Investment

Krupp Equity Limited Partnership

KSK Scottsdale Mall LP

L. Mason Capitani Propety & Asset Mgmt. Inc

La Cienega-Sawyer Ltd.
La Frontera Village LP
La Habra Imperial LLC
Landing at Arbor Place LP, The
Landings Management Association

Landman, Deborah, Eli Landman, Zoltan Schwartz &

Anna Schwartz Laredo/MDN II LP Larry J. Rietz, MP, LLC

Las Vegas Land and Development Company LLC LB Commercial Mortgage Trust Series 1998 C1

LC White Plains Retail LLC

Lea Company

League City Towne Center Ltd Leben, Robert L. & Mary C. Lester Development Corporation Lexington Corporate Properties Inc. Lexington Lion Weston I LP Lincoln Plaza Associates LP Lincoln US Properties LP

Linden Business Center Association

Little Britain Holding, LLC

Loop West LLC

Louis Joliet Shoppingtown LP

Lucknow Associates Lufkin Gkd Partner, LP M & M Berman Enterprises MIA Brookhaven LLC Macerich Lakewood LLC Macerich Vintage Fair LP

Macy's Central

Madison Waldorf LLC Magna Trust Company Main Street At Exton LP Mall at Gurnee Mills LLC Mall at Valle Vista LLC Mall of Georgia LLC

Mallview Plaza Company Ltd. Manco Abbott OEA Inc.

Mansfield Seq 287 and Debbie Ltd.

Manteca Stadium Park LP

Marco Portland General Partnership

Market Heights Ltd Marlton VF, LLC Mass One LLC

Mayfair - MDCC Business Trust MB Fabyan Randall Plaza Batavia LLC

MB Keene Monadnock LLC McAlister Square Partners Ltd MD-GSI Associate, LLC MDS Realty II, LLC

Meacham Business Center LLC Meadowbrook Village LP Melbourne-JCP Associates Ltd.

Melville Walton Hone, Trustee Of Hone Family

Memorial Square 1031 LLC Meridian Village LLC Metro Center LLC Meyerland Plaza (De) LLC MHW Warner Robins LLC Mibarev Development I LLC

Mid US LLC

Mid-America Asset Management Milford Crossing Investors LLC Millman 2000 Charitable Trust Millstein Industries LLC MK Kona Commons LLC

Mobile KPT LLC

Monrovia Marketplace LLC Montclair Plaza LLC Monte Vista Crossings, LLC Montevideo Investments, LLC

Montgomery Towne Center Station, Inc

Morgan Hill Retail Venture LP Morris Bethlehem Associates LP Morrison Crossing Shopping Center

Mount Berry Square LLC Mr Keene Mill 1 LLC Msf Eastgate-I LLC

Myrtle Beach Farms Company Inc.

Nap Northpoint LLC

National Retail Properties, LP Nazario Family Partnership

Necrossgates Commons Newco, LLC Nevada Investment Holdings, Inc. New Plan Excel Realty Trust

New Plan of Memphis Commons, LLC

New River Properties NMC Stratford LLC

North Attleboro Marketplace II LLC

North Hill Centre, LLC

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North Plainfield VF LLC

Northcliff Residual Parcel 4 LLC Northern Trust Bank of California

Northwoods LP

Novogroder/Abilene LLC NP Huntsville LLC

NP I&G Conyers Crossroads LLC

NP/SSP Baybrook LLC NPP Development LLC Oak Hollow Mall Oates, Marvin L. OLP 6609 Grand LLC OLP CC Ferguson LLC OLP CC Florence LLC

OLP CC Antioch LLC

OLP CC Fairview Heights LLC

OLP CC St.Louis LLC
One Liberty Properties
Orangefair Marketplace LLC
Orion Alliance Group LLC

Orland Town Center Shopping Center

OTR

PL Mesa Pavilions LLC P/A Acadia Pelham Manor LLC PA 73 South Association Pace-Brentwood Partners LLC Pacific Carmel Mountain Holdings LP

Pacific Castle Groves LLC
Pacific Harbor Equities LLC
Pacific/Youngman-Woodland Hills
Paige Exchange Corporation
Palm Springs Mile Associates Ltd.

Palmetto Investors LLC Pan Am Equities Inc.

Panattoni Development Company LLC

Pappas Gateway LP Paragon Affiliates

Parkdale Mall Associates LP Parkdale Village LP Parker Bullseye LLC Parker Central Plaza, Ltd. Parks at Arlington LP

Parkside Realty Associates, LP Parkway Centre East LLC Parkway Plaza LLC

raikway Fiaza LLC

Parkway Terrace Properties Inc.

Paskin, Marc

Peikar Muskegon LLC

Plantation Point Development LLC Plaza at Jordan Landing LLC Plaza Las Americas, Inc Plaza Las Palma, LLC

Plazamill LLP

Plymouth Marketplace Condominium Assoc., Inc.

Point West Investors II Polaris Circuit City LLC Pond Road Associates Port Arthur Holdings III Ltd.

Potomac Festival II
Potomac Run LLC
PR Beaver Valley LP
Prattcenter LLC
Preit Services LLC
PRGL Paxton LP

Prince George's Station Retail LLC

Principal Real Estate Holding Company LLC

Priscilla J. Rietz LLC Promventure LP

Property Management Support Inc.

Provo Group, The

PRU Desert Crossing V LLC

Prudential Insurance Company Of America

Puente Hills Mall LLC Ramco West Oaks I LLC Ramco-Gershenson Properties LP Rancon Realty Fund IV Subsidiary LLC

Ray Mucci's Inc.

Raymond and Main Retail LLC

RB-3 Associates

RD Bloomfield Associates LP Realty Income Corporation Rebs Muskegon LLC Red Mountain Retail Group

Red Rose Commons Condominium Association

Redtree Properties LP Regency Centers LP Regency Petaluma LLC

Reiff & Givertz Texas Prop LLC Remount Road Associates LP Richland Town Centre LLC Ricmac Equities Corporation

Rio Associates LP Robinson, Donald

RREEF America REIT II Corporation VVV

RVIP Valley Central LP
Saunders Hotel Group
SCC San Angelo Partners Ltd.
Sigmund Sommer Properties
Simon Property Group
Sonnet Investments LLC
South Shields #1 Ltd.
Southland Investors LP
Southwind Ltd.
SPG Tennessee LP
Station Landing LLC

Stop & Shop Supermarket Company LLC

Sullivan Crosby Trust Sunil Puri LLC Tam Stockton LLC

Teplis, Nathan, Paul, Belle, and Frank

Terra Enterprises

Urbanical Oakland II LLC

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Vornado Realty Trust Water Tower Square LP

Watkins Houston Investments LP Wayside Commons Investors LLC WEC 96D Niles Investment

WEC 97G-Syracuse Investment Trust

Weingarten Realty Investors

Whitestone REIT

Wilmington Trust Company

WRI Associates Ltd.

Sublessees

\$1.00 Stuff Inc.

Academy Alliance LLC Adams Outdoor Advertising

Advance Auto Parts

American Outdoor Advertising Arc International Corporation Autozone Northeast Inc. Baby Superstore,Inc. Blockbuster Inc. Books A Million

Carmax Business Services LLC

Casto

Borders Inc.

CEC Entertainment, Inc. Chapman & Main

Charlie Brown's Steakhouse

Children's Discovery Centers of America

Circuit Sports LP

Consolidated Stores Corporation
Dan's Big & Tall Shop Inc.
Designs CMAL Retail Store Inc.
DHL Global Business Services
Dick's Sporting Goods Inc.
Dollar General Corporation
Dollar Tree Stores Inc.
Don Sherwood Golf Inc.
Edwin Watts Golf Shop
Empire Education Group
Entertainmart-Preston Rd LLC

Fabri-Centers of America Inc. Food Lion LLC Forecast Danbury LP GE Transportation Systems

Eynon Furniture Outlet Inc.

Eyecare Discount Optical Inc.

Golf Galaxy

Golfsmith International LP

Great Golf Inc.

Guitar Center Stores Inc. Homans Associates Inc. Hughes MRO Ltd.

Huntington National Bank Inkeeper Properties Inc.

International House Of Pancakes

JR Furniture USA Inc.

Joelle Inc.

JP Morgan Chase Bank K&G Men's Company Inc.

Katz

Lakeshore Equipment Company La-Z-Boy Showcase Shoppes Lifeway Christian Resources

Maggiano's/Corner Bakery Holding Corporation

Mall of Decoration Inc. Martin, Paul T.

Mayland Cam Modernage Inc.

Mor Furniture For Less MRV Wanamaker LLC

New Avenues Lease Ownership LLC

New Colorado Daily, Inc. North South Partner, LLC

O'Charleys, Inc. OK Apple Inc.

Oklahoma Gold Realty LLC Oklahoma Goodwill Industries,Inc. Orthodontic Centers of Virginia Inc.

Peak Place Holdings, LLC

Pork Place

Pot Luck Enterprises Inc.

Price Chopper Operating Company Prosound Music Centers Inc. Quantum Fine Casework Inc. Quarterdeck Corporate Office

Raymund Garza Remington Seeds LLC Restoration Ministries Ruby Tuesday's

Salem Farm Realty Trust

Salom Sons Inc.

Sam Ash Megastores,LLC

Schiavone, Daniel

Sky Bank

Solo Cup Company

Staples, The Office Superstore Inc.

The Auto Toy Store Inc.
The Floor Store Inc.
The Julia Christy Salon Inc.

The Pep Boys
The Sports Authority

The TJX Operating Companies

Tire Kingdom, Inc.

Topline Appliance Depot Inc.

Toys R US Inc. Trader Joe's Company Truong, Se and Ly Tru Properties Inc.

TVI Inc.

Viacom Outdoor

Visionary Retail Management

Waterbed Emporium of California

West Marine Products Inc.

Winchester Fun Expedition Corporation

Wired Management LLC Workforce Central Florida

Personal Property Lessors

Avaya Financial Services

GE Fleet Services

IBM

Hewlett Packard Service Power Toshiba

Banks Utilitized in the Company's

CashManagement System

American Savings

AmSouth Bancorporation

Banco Popular

Bank of America

CRP Securities, LLC

Chase Bank

CRP Securities

Fifth Third Bank

Fifth Third Securities

JP Morgan Securities Inc

Lehman Brothers

Merrill Lynch Global Institutional Advisory Division

RBC Dain Rauscher

SunTrust

UBS Financial Services, Inc.

Wachovia Bank & Securities

Wells Fargo

Liquidators

Gordon Brothers Retail Partners LLC

Great American Group

Hilco Merchant Resources LLC

Hudson Capital Partners LLC

SB Capital Group LLC

Tiger Capital Group LLC

Litigation Counterparties

Alicea, Ada

Audiobahn

Banker, Michael

Booker, Jamal

Dealtree

DiPirro, Michael

Donnelly, Kenneth

Federal Communications Commission

Foss, Andrew

Harris, William

Holloman, Latia

Ibrahim, Betty

Internal Revenue Service

Iowa AG

JP Morgan Chase

Keystone Automotive Industries

Kobra Properties

Mad Rhino

Maria Moncayo (class action)

Massachusetts Department of Revenue

Mastercard

Micro Electronics

Millennium Retail Partners

Monster Cable

Moxley, Donald

Murphy, Christopher

RealSource

Roberty Gentry (class action)

Securities and Exchange Commission

Snow, Christopher

State of Iowa

Temple, Floyd Edward Jr.

Tennesee Department of Revenue

Unical

Visa

Voegtle, Clayton P.

Weidler, Daniel

Restructuring and Other Professionals

Bingham MCCutchen LLP

Ernst & Young

FTI Consulting Inc.

Goldman, Sachs and Company

Kirkland & Ellis LLP

Kurtzman Carson Consultants LLC

LeClairRyan

McGuireWoods, LLP

Ogilvy Renault LLP

Osler, Hoskin & Hardcourt LLP

Rothschild, Inc.

Schulte Roth & Zabel LLP

Wilmer, Cutler, Pickering Hale, & Dorr LLP

U.S. Trustee's Office - Region 4

Bove, Frank J.

Conlon, Debera F.

Davis, Martha

Early, Dennis J.

Frankel, Jack I.

Franklin, Shannon D.

McDow, W. Clarkson.

Van Arsdale, Robert

Weschler, Cecelia A.

Whitehurst, Kenneth N. III

District Court Judges (Eastern District of Virginia)

Anderson, John F.

Brinkeman, Leonie M.

Buchanan, Theresa C. Cacheris, James C. Davis, Ivan D. Ellis, T.S. III Hilton, Claude M. Jones, T. Rawles Jr. Lee, Gerald Bruce O'Grady, Liam

<u>Bankruptcy Court Judges</u> (<u>Eastern District of Virginia</u>)

Adams, David H. Huennekens, Kevin R. Mayer, Robert Mitchell, Stephen S. St. John, Stephen C. Shelley, Blackwell N. Tice, Douglas O. Jr.

Businesses Affiliated with D & O

True Value Company VF Corporation

Prepetition and Postpetition

<u>Secured Lenders</u> Bank of America, N.A. Fifth Third Bank

GMAC Commercial Finance LLC JPMorgan Chase Bank, N.A. National City Business Credit, Inc.

PNC Bank, N.A. SunTrust Bank

Wachovia Capital Finance Corporation Wells Fargo Retail Finance, LLC

Merchandise Creditors

Eastman Kodak Company

Electronic Arts
Epson America Inc
Hewlett-Packard
Nikon Inc.

Olympus Corporation Panasonic North America Pioneer Electronics (USA) Inc

THQ Inc.

Vendors

Quebecor World KRI

Samsung Electronics America Inc.

Fifty Largest Unsecured Creditors

Lexar Media Inc. Navarre Corporation Hewlett-Packard Nikon Inc.

Olympus Corporation Panasonic North America Pioneer Electronics (USA) Inc.

Sony Electronics Inc. THQ Inc. (ValuSoft)

Consignors

Intuit Inc.

Pinnacle Systems, Inc. (Avid Tech Inc.)

THQ Inc. (ValuSoft)

Credit Card Companies and/or Processors

American Express MasterCard Visa Inc.

Third Party Administrators

Kaiser Permanente Wachovia Bank, N.A.

Nature of Work Performed

QAR Review Royalty Audits

Nature of Work Performed

Due Diligence

ERM Assessment Audit Internal Audit Co-sourcing

Due Diligence Due Diligence Due Diligence

FRSM Credit Risk/Due Diligence

Due Diligence

QA Program Implementation Assistance

Nature of Work Performed

IA Co-sourcing Loan Staff IT SOX

J-SOX Compliance, SAP Implementation Audits & Review of APAC Distributors

J SOX Testing Loan Staff for J-SOX Internal Audit

Business Continuity Planning

Internal Audit

Nature of Work Performed

SOX Consulting Internal Audit, Korea

Nature of Work Performed

Internal Audit, UK/London SOX Compliance Assistance

Audits & Review of APAC Distributors

J SOX Testing Loan Staff for J-SOX Internal Audit

Business Continuity Planning SOX Compliance Assistance Internal Audit, Software Client

Nature of Work Performed

CRM Review BCM Assessment

Internal Audit, Software Client

Nature of Work Performed

Business Continuity Support Compliance Assistance Internal Audit

Nature of Work Performed

SOX Assistance, Risk Mgmt Review Due Diligence

Utility Providers

Aquila, Inc. AT&T Mobility Cascade Natural Gas

CenterPoint Energy Services Inc.

CenturyTel

Charter Communications City of Austin, TX Cox Communications Dayton Power & Light Direct Energy

Direct Energy Duke Energy

Easylink Services Corporation Embarq Communications Keynote Red Alert

MidAmerican Energy Company

National Grid NSTAR/

Portland General Electric San Jose Water Company Sempra Energy Solutions

T Mobile

Real Property Lessors

Macy's Central

National Retail Properties, LP

Sublessees

Autozone Northeast Inc. Edwin Watts Golf Shop

Staples, The Office Superstore Inc.

West Marine Products Inc.

Banks Utilitized in the Company's

CashManagement System

Bank of America Fifth Third Bank

JP Morgan Securities Inc

SunTrust

Wachovia Bank & Securities

Wells Fargo

Litigation Counterparties

Mastercard

Millennium Retail Partners

Restructuring and Other Professionals

Ernst & Young

Goldman, Sachs and Company

Wiley Rein LLP

Whiteford, Taylor & Preston, LLP

Nature of Work Performed

IT SOX Compliance

SOX Review, Loan Staff Assistance

Portal Maintenance SOA Phase 1

IT Internal Audit

PCI Work

IT Computer Forensics Investigation Program Management Assistance

SOX Assistance

IT Delivery Review

IA C0-sourcing Needs/SOX

SOA - 1 Year

IA, SOX GIT Assistance

SOX

IT Security Audits IA Loan Analysis IT Transformation

General Audit/Compliance SOX Testing Assistance Internal Audit Co-Sourcing

IA Sox Consulting

Nature of Work Performed

Awarenness Program Internal Audit

Nature of Work Performed

Direct Import Compliance Assistance Finance Assessment/Sun Reports Awareness Program & Compas Audit

PCI Plan Review

Nature of Work Performed

Due Diligence

ERM Assessment Audit

Due Diligence

FRSM Credit Risk/Due Diligence

Due Diligence

QA Program Implementation Assistance

Nature of Work Performed

Compliance Assistance SARBOX Maintenance

Nature of Work Performed

Assure Product Usage/Litigation Support

Loan Staffing/IA

Financial Consulting - Lit Support Financial Consulting - Lit Support

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

In re: Chapter 11

CIRCUIT CITY STORES, INC., et al., Case No. 08-35653-KRH (Jointly Administered)

Debtors.

_ **:** _ **:**

ORDER AUTHORIZING AND APPROVING THE EMPLOYMENT OF PROTIVITI, INC. AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS RETROACTIVE TO NOVEMBER 18, 2008

This Matter Came Before the Court on the Application Of Official Committee Of

Unsecured Creditors Of Circuit City Stores, Inc., For Order Under 11 U.S.C. §§ 1103 And 327

And Fed.R. Bankr. 2014 And 5002, Authorizing And Approving Retention And Employment,

Nunc Pro Tunc, Of Protiviti, Inc. As Financial Advisor (the "Application") and the Verified

Statement of Michael Atkinson filed in support of the Application (the "Atkinson Statement")

both filed by the Official Committee of Unsecured Creditors (the "Committee") for approval of

Richard M. Pachulski (CA Bar No. 90073) Robert J. Feinstein (NY Bar No. RF – 2836) Jeffrey N. Pomerantz (CA Bar No. 143717) Pachulski Stang Ziehl & Jones LLP 10100 Santa Monica Boulevard, 11th Floor Los Angeles, CA 90067-4100

Telephone: (310) 277-6910 Telecopy: (310) 201-0760

Proposed Counsel for the Official Committee of Unsecured Creditors Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) Tavenner & Beran, PLC 20 North Eighth Street, 2nd Floor Richmond, VA 23219 Telephone: (804) 783-8300 Telecopy: (804) 783-0178

Proposed Co-Counsel for the Official Committee of Unsecured Creditors

The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City West Coast is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

Protiviti, Inc.'s employment as financial advisor for the Committee in this case, pursuant to 11 U.S.C. § 1103(a), and Bankruptcy Rule 2014(a),

And it appearing to the Court that the said Application should be approved, it is, therefore, ORDERED:

- A. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334.
 - B. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).
- C. Notice of the Application (and service of the proposed order) was sufficient under the circumstances.
- D. The Application and the Atkinson Statement are in full compliance with all applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules of this Court.
- E. Protiviti, Inc. does not hold or represent any interest materially adverse to the Committee, the Debtors' estate, or its creditors with respect to the matters upon which said law firm is to be engaged, and Protiviti, Inc, is a "disinterested person," as defined in § 101(14) of the Bankruptcy Code and as required by § 327(a) of the Bankruptcy Code.
- F. The retention and employment of Protiviti, Inc. in accordance with the Application and this Order is in the best interest of the Committee and the Debtors' estates.

IT IS HEREBY ORDERED THAT:

- 1. The Application is hereby APPROVED.
- 2. Capitalized terms not otherwise defined herein shall have the meanings given to them in the Application.

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3. The Committee is authorized to retain and employ Protiviti, Inc. as its financial advisor, pursuant to §§ 327, 328 and 1103 of the Bankruptcy Code, retroactive to November 18, 2008.

4. Protiviti, Inc. shall be compensated for such services and reimbursed for any related expenses as provided in the Application, and in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any additional procedures that may be established by this Court.

Dated:	
·	Honorable Kevin R. Huennekens
	United States Bankruptcy Judge

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WE ASK FOR THIS:

Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) TAVENNER & BERAN PLC 20 North Eighth Street, 2nd Floor Richmond, Virginia 23219

Telephone: 804-783-8300 Facsimile: 804-783-0178

-and-

Richard M. Pachulski (CA Bar No. 90073) Robert J. Feinstein (NY Bar No. RF-2836) Jeffrey N. Pomerantz (CA Bar No. 143717) PACHULSKI STANG ZIEHL & JONES LLP 10100 Santa Monica Blvd. 11th Floor Los Angeles, California 90067-4100 Telephone: 310-227-6910

Facsimile: 310-227-6910 Facsimile: 310-201-0760 E-mail:rfeinstein@pszjlaw.com jpomerantz@pszjlaw.com

Proposed Counsel for Official Committee of Unsecured Creditors Holding Unsecured Claims

SEEN AND NO OBJECTION:

Robert B. Van Arsdale (VSB# 17483) Assistant U.S. Trustee Office of the U.S. Trustee 701 East Broad Street, Suite 4304 Richmond, VA 23219 (804) 771-2310 (804) 771-2330 (Facsimile)

CERTIFICATION

I hereby certify that the foregoing proposed Order has been either served upon or endorsed by all necessary parties.

Lynn L. Tavenner, Esquire (Va. Bar No. 30083)
Tavenner & Beran, PLC
20 North Eight Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

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CIRCUIT CITY STORES, LLC	REGINALD D. HEDGEBETH		ADDRESSZ	ADDRESSS						
CIRCUIT CITY STORES, LLC	STATE CORPORATION	9950 MAYLAND DRIVE			RICHMOND	VA	23233	804-486-4000	804-527-4164	Debtor
001410111151151151105111001111		T/4 ED DI III DINIO			DIOLINA ON D				004.074.0704	
COMMONWEALTH OF VIRGINIA	COMMISSION	TYLER BUILDING	1300 E. MAIN STREET		RICHMOND	VA	23219	804-371-9967	804-371-9734	Government Agency
CORPORATE SALES AND USE,										
EMPLOYER WITHHOLDING, AND	VIRGINIA DEPARTMENT OF									
LITTER TAX	TAXATION	3600 WEST BROAD STREET			RICHMOND	VA	23230-4915	804-367-8037	804-254-6111	Government Agency
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ENVIRONMENTAL PROTECTION										
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TRUSTEE	RICHMOND, VIRGINIA OFFICE	301			RICHMOND	VA	23219	804-771-2310	804-771-2330	United States Trustee
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											Holdings, LLC; TI PI Texas, LLC; Dudley Mitchell
											Properties TX, LLC; Shelby Properties TX, LLC; Pinstar
						==000		*** ***	=		Investment Properties TX, LLC; Charles L. Kessigner;
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Control of Service Associated Control of Service Associate			
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Management LC: Inland Pack Force (Connoil) Bove Lodge & Hutz LLP Washington DC 20006 202-331-7111 202-293-6229 mgark @cbh.com	on DE 19899 302-658-9141 302-658		American Retail Management LLC; Inland US Management LLC; Inland Pacfic Property Services LLC; Inland Commercial Property Management, Inc.; and Inland ompson@cblh.com Continental Property Management Corp. Counsel for Inland Southwest Management LLC; Inland
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